



# Indiana Department of Education

Dr. Katie Jenner, Secretary of Education

To: LEA Superintendents, Title Program Administrators, and Treasurers

From: Cole Dietrich, Director of Title Grants and Support  
Melissa Ambre, Director of School Finance

Date: August 10, 2021

Subject: Object Code Updates due to HEA 1001 (Beginning July 2021)

As a result of legislation passed during the 2021 legislative session, some updates are required for the 100 series object codes relating to salaries in Chart of Accounts administered by the State Board of Accounts. The changes will take effect July 1, 2021 and will be part of the July to December 2021 Form 9 financial data submission.

Due to the limitations of the available object codes on the Title 1 budget page in the Title I application center, we are providing this crosswalk on how to code salaries in the Title I application center. Locally, LEAs are still expected to follow the coding outlined in the [memo](#) issued on June 22, 2021. However, for the purposes of budgeting and seeking reimbursement in the Title I Application Center, please see the following:

Coded to 110 (certified) will be:

|         |   |
|---------|---|
| 110-112 | Teachers, Temporary Teachers, Part-time Teachers    |
| 117     | Certified Substitute Teachers                       |
| 119     | Certified Substitute Long-term Teachers             |
| 121     | Other Certified Staff                               |
| 141-146 | Additional Compensation to Certified Staff/Teachers |
| 149     | Additional Compensation to Other Certified Staff    |

Coded to 120 (non-certified) will be

|     |  |
|-----|--|
| 114 | Instructional Aides                            |
| 116 | Non-certified Substitute Long-term Teachers    |
| 118 | Non-certified Substitute Teachers              |
| 120 | Other Non-certified Staff                      |
| 147 | Additional Compensation to Instructional Aides |
| 148 | Additional Compensation to Substitute Teachers |
| 150 | Additional Compensation to Other Non-certified |

For further questions, please contact your Federal Grants Specialist.